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U.S. War Production
Board

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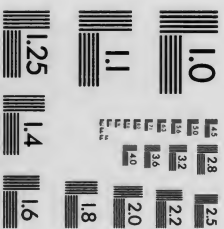
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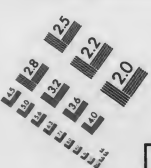
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U.S. War Production Board.
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COTTON TEXTILE ACCOUNTING MANUAL

UNDER ORDER M-385

July 1944

SPECIAL NOTE

This Manual is written in accordance with the provisions of Order M-385 issued as of July 27, 1944. The Order may be amended from time to time. In using this Manual, therefore, the reader should refer to the latest revision of the Order to insure his familiarity with its provisions.

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COTTON TEXTILE ACCOUNTING MANUAL UNDER ORDER M-385

INTRODUCTION

PURPOSE OF THE MANUAL

This Accounting Manual has been prepared to assist intermediate processors (converters) and processors (manufacturers) of products in which cotton textiles are incorporated operating under Order M-385 to keep the records required by this Order. The Manual describes the record-keeping responsibilities imposed by the Order and includes suggested record forms which may be used to meet these requirements.

PROVISIONS OF ORDER M-385

Order M-385 has been issued by the War Production Board to channel a minimum yardage of certain listed cotton textiles into the production of selected essential end-products (principally garments). The fabrics and end-products affected are listed in the Schedules attached to Supplements I and II of the Order.

A person who was a processor of listed items in the base period is authorized to assign a AA-4 preference rating in procuring a listed fabric from a jobber, converter or producer of colored yarn fabrics. He must also certify that the fabric is to be incorporated in a listed end-product.

Each converter of cotton fabrics is directed to set aside for AA-4 rated orders for each listed fabric at least the specified minimum percentage of the yardage represented by his purchase contracts placed for grey goods without the use of a preference rating. AA-4 preference ratings received by a converter may not be extended to grey goods mills.

Each colored yarn producer is directed to set aside for AA-4 rated orders for each listed fabric at least the specified minimum percentage of the unrated yardage he produces.

RECORD-KEEPING REQUIREMENTS OF THE ORDER

Under the provisions of Order M-385 converters must maintain records which will show the quantities of grey goods purchased without preference ratings, the quantities set aside for AA-4 rated orders, and the quantities sold against AA-4 rated orders. Manufacturers who use the preference rating assigned by the Order in purchasing cotton textiles must maintain records which will account for their use of the rating and for the production of end-items made from fabrics so purchased.

While the Order requires that converters and manufacturers keep records of the type outlined in the preceding paragraph, it does not require that the records be maintained in any specified way or on any specified forms. The forms

shown in this Manual are, therefore, presented only as suggestions and their use is not compulsory. Any other forms which meet the basic requirements of the Order may be used instead.

DESCRIPTION OF THE MANUAL

The Manual is divided into three parts. Part I describes the provisions of Order M-385, which cover the operations of a converter in obtaining grey goods for finishing and in selling the finished fabrics. It describes the information which must be made the subject of record in accordance with the stipulations of the Order. In Part II is also presented a suggested record-keeping form which may be used by a converter to meet the record-keeping responsibilities imposed on him by the Order.

Part II of the Manual is devoted to the record-keeping problems of the manufacturer of end-products in which cotton fabrics are incorporated. It describes the record-keeping responsibility placed on him by the Order. It also contains a suggested record-keeping form. The suggested form can be used by persons who do not have regularly established records covering their purchases of cotton cloth and their production of items made from such cloth. Manufacturers with established records of this type may find it desirable to use the suggested form as a supplementary record.

Part III of the Manual discusses other records required by the Order.

The Manual is devoted exclusively to the problems of records required by Order M-385. General and specific questions referring to the operation of the Order should be directed to the Textile, Clothing and Leather Bureau, War Production Board, Washington 25, D. C. In case of any inconsistency between this Manual and any WPB Order or Regulation governing the conversion of cotton cloth and the manufacture of end-products from cotton cloth, the provisions of the Order or Regulation shall govern. It is assumed that anyone consulting this Manual is familiar with WPB Orders and Regulations applicable to the finishing of cotton textiles and the manufacture of end-products made from cotton textiles.

PART I—CONVERTER'S RECORDS

An intermediate processor is defined by Order M-385 as "any person who, in the United States, bleaches, dyes, prints or otherwise finishes textiles, or causes any of the foregoing to be done, and delivers or uses the textiles for his own account in the bleached or otherwise finished state." Such a person will be generally referred to in this Manual as a "converter." As so defined, the term

"converter" includes: (1) the operator of a finishing plant, who buys or receives for his own account grey goods or yarn dyed fabrics, finishes them in his own establishment, and sells the output; and (2) a person who buys or receives for his own account grey goods or yarn dyed fabrics and has them finished on contract in another establishment under independent ownership. The term is applicable equally to the finishing department of an integrated mill and to a manufacturer or a wholesale or retail establishment which buys grey goods or yarn dyed fabrics and directs their finishing on contract. Any person who performs the functions of a converter, regardless of his customary method of conducting his business, is regarded as a converter under the Order.

IMPORTANT PROVISIONS OF ORDER M-385 AS THEY AFFECT CONVERTERS

Order M-385, Supplement I, directs each converter to set aside for sale during each calendar quarter, for each construction listed in Column 1 of the Fabric Schedule attached to this Supplement, at least that percentage listed in Column 2 of his total purchases of grey goods on unrated orders (i. e., free goods). The set-aside yardage is to be sold by a converter only against orders bearing AA-4 preference ratings as assigned in Supplement II of the Order, or against orders for piece goods. AA-4 preference ratings served on a converter by his customers pursuant to the provisions of this Order may not be extended to producers of cotton fabrics in the grey (i. e., mills).

Orders for yardage to be sold as piece goods must bear a special certification, but they are not assigned the AA-4 rating by Order M-385. However, converters are directed to treat purchase orders and contracts bearing the piece-goods certification as AA-4 rated orders, unless they actually are rated higher. Hence, as used in this Manual, the term "AA-4 rated orders" includes piece-goods orders which are certified as required by Order M-385.

It should be noted that the yardage set-aside must be sold by the converter in each period only against AA-4 rated orders. For example, the set-aside percentage for 76/72 lawns, all weights, is 25 percent. This means that in any calendar quarter at least 25 percent of a converter's unrated purchases of 76/72 lawns must be set aside for and sold against AA-4 rated orders. This covers all purchase and sales contracts entered into during the quarter, irrespective of dates of receipt of grey goods or shipment of finished fabrics. The Order provides that the full amount of cotton fabric set aside in each calendar quarter must be sold in that quarter. An exception is made for set-aside yardage unsold

as of the last day of a quarter. This yardage can be sold within the following 10 days.

The set-aside percentages include "second" and apply to all finishes for each listed construction.

SUGGESTED RECORD-KEEPING FORM

Order M-385 directs converters to maintain accurate records of the following for each construction of fabric listed in Column 1 of the Fabric Schedule appended to Supplement I of the Order:

1. The yardage ordered or purchased without the use of a preference rating.

2. The yardage set aside for AA-4 rated orders.

3. The yardage of finished cloth (or grey goods equivalent thereof) sold against orders rated AA-4.

To aid converters to meet these record-keeping requirements, this Manual presents an accounting form which will satisfy the specific provisions of the Order. The appearance of the form in this Manual is not to be construed as meaning that this is an official form prescribed by the War Production Board.

The form suggested is shown below.

CONVERTERS' RECORD OF UNRATED YARDAGE PURCHASED, SET ASIDE, AND AA-4 RATED ORDERS ACCEPTED UNDER ORDER M-385

Description of fabric as listed in order M-385:			Period:			
Date of purchase or sale	Contract No. or sales ticket No.	Name of vendor or customer	Total no. of unrated grey yards purchased	Minimum set aside for AA-4 rated orders in grey yards percent	Grey yards equivalent of finished yards sold (column g)	No. of finished yards sold
(a)	(b)	(c)	(d)	(e)	(f)	(g)

A separate card or sheet should be used for each fabric listed in Column 1 of the Fabric Schedule of Supplement I of Order M-385. All purchases and sales contracts entered into during a calendar quarter should be posted to the records established for that quarter irrespective of the quarter in which receipt of grey goods or delivery of finished goods may be scheduled.

The record may be maintained in terms of either grey yards or yards of finished fabric. Since a converter usually purchases grey yards and sells finished yards, it will be necessary to make the appropriate adjustments on the records for shrinkage and other losses in the finishing operation. The suggested form establishes the minimum set-aside quantities in grey yards. It provides for entering finished goods yards sold, which are translated into grey yards for control purposes.

As unrated purchase contracts are placed, the date, contract number and name of vendor are entered in columns (a), (b) and (c). The total number of yards of grey goods purchased is posted in column (d). The minimum yardage to be set aside for AA-4 rated orders is calculated and entered in column (e). The calculated minimum is derived by multiplying the total yardage purchased shown in column (d) by the set-aside percentage established for the fabric by the Order.

As sales are made, the date, sales ticket number and name of customer are entered in columns (a), (b) and (c). The yardage of finished goods sold is posted in column (g) and the equivalent yardage of grey goods, after allowance for anticipated finishing losses, is entered in column (f).

Columns (d), (e) and (f) should be totaled periodically. The total of column (e) will represent the set-aside percentage applied to the total of column (d) and will serve as a check on the accuracy of the individual calculations. A comparison of the total of column (f) and the total of column (e) will indicate to the converter his position in relation to the set-aside provision of the Order.

The suggested record-keeping form shown, with sample entries, is reproduced in Exhibit "A" of this Manual. Proper use of the suggested form as a control record calls for periodic comparison of the totals in columns (e) and (f). The converter should conduct his operations so as to complete each calendar quarter with sales of each listed fabric against AA-4 rated orders at least equal to the yardage represented by the set-aside percentage. Any converter having a portion of his set-aside yardage unsold as of the last day of a calendar quarter is permitted to sell this yardage within ten days against AA-4 rated orders. Such sales should be charged against the set-aside of the previous quarter (i. e., the quarter in which the grey goods were purchased).

It is important to remember that the AA-4 quota does not establish a maximum which may be sold in this rating band. Any converter may sell against AA-4 rated orders a quantity greater than that established by the calculation, but he is not required to do so. It should also be noted that the set-aside percentages apply to the totality of operations for each calendar quarter. Therefore, the sale of each lot of goods does not have to be divided between AA-4 and unrated orders in the proportion indicated by the AA-4 set-aside percentage.

The suggested record will be particularly helpful to the converter who does not attempt to divide the sale of each lot of goods in this manner because he can determine his aggregate position at any time and guide his future operations accordingly.

BEGINNING OPERATION UNDER ORDER M-385

Since Order M-385 is effective as of August 1, 1944, the initial period of operation will cover the months of August and September. In establishing his records, therefore, the converter should treat the two month period as though it were in fact a calendar quarter. The Order also provides that the set-aside percentage must be applied to a converter's unrated yardage purchased prior to August 1, 1944, title to which passes to the converter on or after August 1. The effect of this provision of the Order is to include in the quantity subject to the set-aside for the August-September period all "free" goods purchased prior to August 1, which are not invoiced as of that date.

The converter should determine his position at the end of July by reviewing his outstanding contracts. For example, a converter's position on July 31, 1944 for a given fabric subject to a set-aside percentage of 25% might be as follows:

Grey yards	
"Free" grey goods purchased prior to August 1 and title not acquired...	280,000
"Free" grey goods on hand as of July 31 and not yet put into finishing...	20,000
"Free" grey goods in finishing process as of July 31, including finished goods not yet shipped.....	100,000

In the above example, the converter would be required to set aside for AA-4 rated orders 70,000 grey yards (25% of the 280,000 yards not invoiced as of July 31, 1944).

The first entries on the suggested record-keeping form should represent the quantities of "free" goods not invoiced on outstanding contracts as of July 31. The quantities to be set aside for AA-4 rated orders should be calculated from this yardage and entered in the record.

It is suggested that the converter then review his accepted unrated orders on hand for the listed fabrics calling for delivery after August 1, 1944, and point out to his customers that under the terms of the Order he must sell on AA-4 preference ratings stated percentages of his unrated yardage. As AA-4 ratings are received from his customers, entries should be made in the appropriate columns of the form. On the basis of this information, the converter will be able to determine his compliance with the set-aside provision.

If the converter is unable to obtain the necessary AA-4 preference ratings, he may be compelled to bring his position into the required balance by cancelling unrated orders and substituting AA-4 rated orders. Exception to the specified set-aside can be allowed only after appeal to the Textile, Clothing and Leather Bureau of the War Production Board for reasons specified in the Order or for exceptional or undue hardship as determined by the War Production Board.

The method of operation suggested above refers only to the unrated yardage purchased prior to August 1 and not invoiced as of that date. Purchases of "free" grey goods after August 1 and sales against AA-4 rated orders should be posted to the records in the manner which has been suggested heretofore in this Manual.

Separate records must be established and maintained for unrated yardage purchased during the fourth quarter 1944 and for each calendar quarter thereafter.

PART II—MANUFACTURER'S RECORD

DEFINITION

A processor of cotton cloth is defined by Order M-385 as "any person engaged in the United States in the business of manufacturing or having manufactured in the United States for his account any item in which textiles are incorporated." Such a person has been referred to in this Manual as a "manufacturer." As so defined, the term "manufacturer" includes: (1) a manufacturing establishment which buys finished cotton cloth and makes a product in which the cloth is incorporated; and (2) a person who buys finished cotton cloth and directs the production of items made from the cloth on contract in another establishment under independent ownership. The term is applicable to the end-product manufacturing department of an integrated mill and to a wholesale or retail establishment which buys cloth and directs the manufacture of end-products on contract. Any person who performs the functions of a manufacturer, irrespective of his customary method of conducting his business, is regarded as a manufacturer under the Order.

IMPORTANT PROVISIONS OF THE ORDER AS THEY AFFECT MANUFACTURERS

Order M-385 assigns to manufacturers AA-4 preference ratings to be used in purchasing listed cotton textiles to be incorporated in listed end-products. Assignment of such a rating by a manufacturer must be accompanied by the appropriate certification set forth in the Order.

SUGGESTED RECORD-KEEPING FORM

The Order requires a manufacturer to maintain accurate records of the following:

MANUFACTURER'S RECORD OF FABRIC ORDERED, RECEIVED AND PUT INTO PRODUCTION UNDER ORDER M-385									
Description of fabric (as listed in order M-385):					Preference rating assigned—AA-4:				
Orders placed and receipts					Fabric and end items put into production				
Date	Purchase order No.	Quantities ordered (yards)	Receiving report No.	Quantities received (yards)	Date	Reference (with-drawal ticket No. or job order No.)	Quantities with-drawn (yards)	No. of items (show unit of measure)	Description (as shown in order M-385)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)

1. The quantities (yardage) of each fabric ordered with the use of the rating assigned by the Order.

2. The quantities of each such type of fabric received.

3. The quantities of each such type of fabric entered into production.

4. The quantities of each listed end-product manufactured.

To aid manufacturers in meeting these record-keeping requirements, this Manual suggests a form (shown below) which will satisfy the specific provisions of the Order. The appearance of this form in this Manual is not to be construed as meaning that it is an official form prescribed by the War Production Board.

It is suggested that a separate card or ledger sheet be maintained for each of the individual fabrics listed separately in the Preference Rating Schedule of the Order, which is procured by a manufacturer with the use of a self-assigned preference rating. It should be noted that the term "fabric" used in this paragraph refers to each fabric or construction as listed in the Order; a manufacturer is not required to distinguish in his records with respect to minor variations in finishes and styling. If a separate card or sheet is used for each construction, the suggested form will provide all the information required to meet the record-keeping provisions of the Order.

The record is divided into two sections. The first section provides for recording purchase orders placed and receipts against these orders. The second section is designed to record the quantities of fabric put into production and the number and description of the end-products to be manufactured from the fabric.

Quantities represented by purchase orders placed should be entered in column (c). Each entry should be identified by the date and purchase order number in columns (a) and (b). If a manufacturer does not identify individual purchase orders by serial numbers, he may find it desirable to introduce some method of identification by means of which he can make specific reference to orders placed under the preference rating privilege and segregate them from purchase orders to which a rating is not assigned.

The next items to be recorded relate to receipts of fabric pursuant to purchase orders already posted. In column (d) should be entered the number of the re-

ceiving ticket or similar document. Quantities received should be entered in column (e). Receipts should be recorded on a separate line opposite the date when the goods are received. In the suggested record-keeping form, receipts can be related to individual purchase orders by noting the original purchase order number in column (b). It is not required, however, that goods received be directly related to individual purchase orders in this manner. The only requirement is that the manufacturer be able to show orders placed and receipts over a period of time.

The next section of the form describes the production of end-products made from fabric obtained under the assigned rating. Columns (f) and (g) provide space to record the date and the production document reference (i. e., cutting ticket, order number or similar withdrawal slip which will specifically relate the cloth to the end-items produced). The next column, (h), provides space for entering the yardage withdrawn from stock and entered into production. The number of units and description of the end-products to be manufactured are recorded in columns (i) and (j). If the manufacturer does not maintain an inventory of cloth, but enters goods into production directly following receipt, entries in column (h) and entries in the yardage received column (e) will be identical.

The suggested form, with sample entries, appears as Exhibit "B" of this Manual.

The record must describe the type of garment or the fabricated textile product entered into manufacture, the number of units to be produced and the maximum wholesale price at which the end-products will be sold. This last piece of information should be directly related to the maximum wholesale price limitations which appear in the Schedule and govern the manufacturer's right to apply a AA-4 preference rating to the delivery of the listed cotton textile.

It should be noted that in maintaining this basic record, the manufacturer must identify the item to be manufactured, the unit of measure applying to the end-product and the fabric purchased in the same terms in which this information appears in the Preference Rating Schedule of Order M-385, Supplement II.

The foregoing discussion is essentially related to accounting for purchase orders placed, receipts of cloth, and production of end-items under the self-assigned preference rating privilege provided by the Order. Although the Order does not specifically require the maintenance of a similar record for cloth obtained without the use of a preference rating, or with the use of a rating other than AA-4, any manufacturer who uses the preference rating privilege of the Order may find it useful to maintain a complete record of procurement, receipts and production for all cloth purchased. This can be done by maintaining the same records for other purchase orders as have been suggested for AA-4 rated purchase orders.

PART III—OTHER RECORDS

Parts I and II of this Manual describe (1) the record which a converter must

maintain pursuant to the set-aside provision of Order M-385, Supplement I, and (2) the record which a manufacturer must maintain showing, for cotton textiles purchased with the preference rating assigned under Order M-385, the quantities ordered, received, and put into production, and the quantities of end-items produced. In addition to these records, persons affected by certain provisions of Order M-385 may be required to maintain other records. These records are discussed briefly in this Section of the Manual, but no standard type of record-keeping form is suggested.

Each converter, each manufacturer, and each producer of colored yarn fabric should analyze his own operation in relation to the provisions of the Order, and determine the type of record best adapted to his operations.

SET-ASIDE PROVISION AS IT AFFECTS PRODUCERS OF COLORED YARN FABRICS

Order M-317 requires that a producer of colored yarn fabric reserve a portion of his total production for export orders and a portion for orders rated other than AA-4.

In addition, Order M-385 directs the colored yarn fabric producer to set aside, for orders rated AA-4, a specified percentage of his unrated yardage. "Unrated yardage" is defined as that portion of his total production of colored yarn fabrics which is not required for orders rated other than AA-4. To comply with the set-aside provision of Order M-385, therefore, a colored yarn fabric producer must establish and maintain records showing the yardage reserved for AA-4 rated orders and the yardage represented by AA-4 rated orders accepted.

It is suggested that the colored yarn fabric producer expand the record which he maintains for export and other rated orders to cover the set-aside required by Order M-385. Total production should be estimated at the beginning of each quarter (or month) and the set-aside quantities should be calculated on the basis of this estimate, after allowing for export and other rated orders. As reports of actual production are received, the set-aside estimates should be adjusted. Accepted orders bearing AA-4 preference ratings should be recorded and compared periodically with the quantities set aside.

It should be noted that the set-aside provision of Order M-385 for the colored yarn fabric producer differs from the set-aside established for the converter in that the colored yarn fabric producer must set aside a percentage of his unrated yardage produced, whereas the converter is required to set aside a percentage of his unrated yardage purchased.

REPORTS

In addition to the requirement to keep certain records, Paragraph (g) of Supplement I of Order M-385 provides that converters and producers of colored yarn fabrics to whom this form is sent must file monthly with the War Production Board a report on form WPB-3848. This report will show in linear yards for each listed fabric construction, (a) total shipments, (b) shipments against AA-4 rated orders, (c) shipments against other rated orders, (d) shipments against un-

EXHIBIT A.—CONVERTERS' RECORD OF UNRATED YARDAGE PURCHASED, SET-ASIDE, AND AA-4 RATED ORDERS ACCEPTED UNDER ORDER M-385

Description of fabric as listed in order M-385:				Period: August and September 1944		
Date of purchase or sale	Contract No. or sales ticket No.	Name of vendor or customer	Total No. of unrated grey yards purchased	Minimum set aside for AA-4 rated orders in grey yards—35 percent	Grey yards equivalent of finished yards sold (column g)	No. of finished yards sold
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<i>Purchased prior to August 1 and not invoiced</i>						
6-20-44	P-4455	Allen Weaving Co.	100,000	25,000		
6-22-44	P-4470	Brown Mills, Inc.	100,000	25,000		
7-11-44	P-4512	Cash Spinning Co.	80,000	20,000		
<i>AA-4 ratings received on sales prior to August 1</i>						
7-20-44	6/21 S-1234	Ace Shirt Co.			37,500	35,000
7-20-44	6/28 S-1245	Henry Downing Co.			12,500	11,250
7-21-44	7/12 S-1256	Salem-Goldman, Inc.			15,000	12,000
7-21-44	7/12 S-1257	Farragut Short Mfg. Co.			5,000	4,500
		Subtotal	280,000	70,000	70,000	65,300
<i>Purchases and sales on and after August 1</i>						
8-2-44	P-4618	Allen Weaving Co.	50,000	12,500		
8-2-44	P-4620	Southern Mills	50,000	12,500		
8-3-44	S-1320	Ace Shirt Co.			10,000	9,300
8-3-44	S-1322	Green Dress Co.			20,000	18,000
8-4-44	S-1340	White Garment Co.			15,000	14,250
		Subtotal	410,000	102,500	115,000	107,650

¹ Date on which AA-4 rating was received.

EXHIBIT B.—MANUFACTURERS' RECORD OF FABRIC ORDERED, RECEIVED AND PUT INTO PRODUCTION UNDER ORDER M-385

Description of fabric (as listed in order M-385):					Preference rating assigned AA-4:			
Orders placed and receipts					Fabric and end items put into production			
Date	Purchase order No.	Quantities ordered (yards)	Receiving report No.	Quantities received (yards)	Date	Reference (with-drawal ticket No. or job order No.)	Quantities with-drawn (yards)	No. of items (show unit of measure)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
8/10/44	PO-1234	1,000			8/17/44	W-7890	400	40 dz.
8/12/44	PO-1235	500			8/18/44	W-7890	400	80 dz.
8/12/44	PO-1240	1,500						
8/15/44	PO-1234		R-4455	1,000				
8/16/44	PO-1235		R-4460	300				
	Subtotal	3,000		1,300				

This record shows that as of August 18, 1944—

- (1) 3,000 yards have been ordered on AA-4 ratings.
- (2) 1,300 yards have been received on these orders.
- (3) 1,700 yards were undelivered—(Column (c) minus Column (e)).
- (4) 1,900 yards have been put into production of listed end products.
- (5) 500 additional yards must be put into production of listed end products—(Column (c) minus Column (h)).

rated orders, and (e) AA-4 rated orders accepted. The required information on shipments can be obtained from an analysis of sales invoices, since the Order specifically states that certification and rating must appear on each invoice. The converter or producer of colored yarn fabric may expand his present analysis of sales to develop this information, or it may be obtained by setting up an independent record. The information on AA-4 rated orders accepted can be obtained from column (g) of the form suggested in this Manual for converters.

PRODUCTION QUOTAS

A manufacturer using the preference rating assigned by Order M-385 is limited in the quantity of any item which

he may produce in a quarter. The limitation is set forth in Paragraph (b) (2) of the Order. Any manufacturer using the AA-4 rating may not produce more of any item (measured in dollars) in any calendar quarter than he produced in the corresponding quarter of either 1942 or 1943. This provision applies to the total production of any item manufactured, regardless of price. This provision applies to the manufacturer's entire production of the item even though some material is obtained without priority assistance.

Each manufacturer should examine his present rate of production and compare it with his production of the same item in the corresponding quarter of 1942

or 1943. If his anticipated quarterly production is likely to approximate his production of the same item in 1942 or 1943, he should establish a record of the total quantities which he is permitted to produce and the quantities actually put into production. It is recognized that some manufacturers may not have available records showing production by items in the years 1942 or 1943. In the event that such records are not available to the manufacturer, he should estimate the dollar value of each item produced in the base period. A record should be set up showing the base period quota. As items are entered into production, they should be deducted from the base period quota.

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Manufactured by
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Syracuse, N.Y.
Stockton, Calif.

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U.S. War production board. Controller division. Cotton textile accounting manual under order
M-385, July, 1944.

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